

**NEMAHA COUNTY, KANSAS**

**Financial Statements for the  
Years Ended December 31, 2010 and December 31, 2009  
And Independent Auditors' Report**

# NEMAHA COUNTY, KANSAS

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## INDEPENDENT AUDITORS' REPORT

To the Board of County Commissioners  
Nemaha County  
Seneca, Kansas

We were engaged to audit the accompanying primary government financial statements and the individual fund financial statements of the County of Nemaha, Kansas (County) as of December 31, 2010 and December 31, 2009, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the Kansas Municipal Audit Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. The primary government financial statements referred to above do not include the financial data of component units of the County as of December 31, 2010 and December 31, 2009.

As described in Note 2, the County of Nemaha, Kansas, prepared these financial statements using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from generally accepted accounting principles. The effects on the financial statements of the differences between the regulatory basis of accounting and generally accepted accounting principles are described in Note 3.

In our opinion, because of the omission of the financial data of component units of the County and, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to in the first paragraph do not present fairly, in conformity with generally accepted accounting principles, the financial position of the County as of December 31, 2010 and December 31, 2009, or the results of its operations, or the cash flows of its proprietary fund types and nonexpendable trust funds for the years then ended.

Also, in our opinion, the primary government financial statements referred to in the first paragraph present fairly, in all material respects, the cash and unencumbered cash balances of the County as of December 31, 2010 and December 31, 2009, and its cash receipts and expenditures, for the years then ended on the basis of accounting described in Note 2. Also, in our opinion, the individual fund financial statements as of and for the years ended December 31, 2010 and December 31, 2009, present fairly, in all material respects, the cash receipts, expenditures, and unencumbered cash balances, on the basis of accounting described in Note 2.

*Michael D. Peroo, CPA, PA*

August 15, 2011

NEMAH COUNTY, KANSAS  
SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
FOR THE YEAR ENDED DECEMBER 31, 2010

Funds	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
County Funds:						
General	1,331,707	2,179,767	1,823,948	1,687,526	41,101	1,728,627
Law Enforcement	23,548	898,993	864,755	57,786		57,786
Special Revenue:						
Road and Bridge	40,112	3,171,178	2,661,988	549,302	685	549,987
Extension Council		111	111			
Noxious Weed	2,799	301,755	249,729	54,825		54,825
Employees Benefit	542,935	886,088	1,035,710	393,313	10,790	404,103
Election	42,090	109,658	93,663	58,085	(39,400)	18,685
Out District Tuition		44	44			
Mental Health		57,516	57,516			
Special Building		1	1			
Conservation District		32,006	32,006			
Historical		1,935	1,935			
Ambulance	40,514	66,895	70,200	37,209		37,209
Abandoned Cemeteries	11,535	4,073	4,315	11,293		11,293
Mental Retardation		79,078	79,078			
Appraiser's Cost		12	12			
Parks and Recreation	14,148	2,025	772	15,401		15,401
Alcoholic Control	11,838	19,326	12,863	18,301		18,301
Fair		5,800	5,800			
Transportation for Aging	275	78,502	77,371	1,406		1,406
Sheltered Workshop Building	25,298	4,310	1,268	28,340		28,340
Title III C-1	1,072	115,077	112,147	4,002		4,002
Title III C-2	2,835	54,310	54,676	2,469		2,469
Economic Development	169	24,699	24,868			
Capital Outlay	3,389,053	765,259	284,802	3,869,510	(764,300)	3,105,210
Special Machinery and Equipment	10,529			10,529	74,806	85,335
Register of Deeds Technology Fund	16,135	15,358	4,990	26,504		26,504
Enhanced 911 - Phone Service	127,970	38,489	41,370	125,089		125,089
Enhanced 911 - Cell Phones	55,990	14,966	7,500	63,456		63,456
Long Term Debt:						
Construction Bond	2,587	135,865	135,865	2,587		2,587
Proprietary Fund:						
Waste Disposal		11	11			
Solid Waste	64,648	159,646	158,008	66,286	(2,050)	64,236

The notes to the financial statements are an integral part of this statement.

(Continued)

NEMAH COUNTY, KANSAS  
SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
FOR THE YEAR ENDED DECEMBER 31, 2010

(Continued)

Funds	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Agency Funds:						
Distributable Funds	\$ 6,866,287	\$ 14,131,607	\$ 13,004,663	\$ 7,993,231	\$	\$ 7,993,231
State Funds	26,804	1,542,494	1,523,473	45,825		45,825
Subdivision Funds		7,292,652	7,254,375	38,277		38,277
Game Licenses/Archery Permits	1,244			1,244	(440)	804
Unclaimed Legacies	33,325			33,325		33,325
Long-Short	45			45		45
Grant Clearing	18,545	264,654	252,928	30,271		30,271
District Library		80,848	80,848			
Baileyville Improvement District		1,538	1,538			
Prosecutor Training	8,348	674		9,022		9,022
County Drug Buy	97			97		97
Health Insurance	157,291			157,291		157,291
Special Auto Administration		10,189	10,189			
Special City and County Highway		452,250	452,250			
County Offices		579	579			
Meadow # 7JT Extension		182,079	182,079			
Payroll Clearing		3,563,684	3,563,684			
Heritage Trust Fund	1,948	3,854	3,618	2,184		2,184
Memorial Fund / Donations	1,696	401	101	1,995		1,995
Federal Seizure	4,737		4,737			
Micro-Loan Grant	6,352	8,235	435	14,152		14,152
Concealed Carry Handgun	1,531	1,352		2,883		2,883
Total Primary Government	\$ 12,886,037	\$ 36,759,843	\$ 34,232,819	\$ 15,413,061	\$ (678,808)	\$ 14,734,253

Composition of Cash	
Cash on Deposit	\$ 2,455,478
Certificates of Deposit	11,500,000
Micro Loan	14,100
Cash on Hand & Cash	45,670
Cash on Hand & in bank- County Offices	719,005
Total Primary Government	\$ 14,734,253

The notes to the financial statements are an integral part of this statement.

NEMAHA COUNTY, KANSAS  
GENERAL FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
Taxes	\$ 577,802	\$ 554,457	\$ 532,958	\$ 21,499
Intergovernmental Revenues	742,952	869,827	474,750	395,077
Licenses and Fees	229,739	240,360	115,000	125,360
Uses of Money and Property	221,348	160,075	100,000	60,075
Miscellaneous	152,590	355,048	165,000	190,048
Total Cash Receipts	\$ 1,924,431	\$ 2,179,767	\$ 1,387,708	\$ 792,059
Expenditures and Transfers				
County Commissioners	324,994	166,076	325,000	158,924
County Clerk	160,373	146,292	156,620	10,328
County Treasurer	147,030	149,347	165,148	15,801
County Attorney	118,969	110,775	120,000	9,225
Appraiser	163,629	147,276	165,000	17,724
Unified Courts	51,213	57,085	56,400	(685)
Courthouse General	818,068	460,952	825,220	364,268
Health Officer	33,733	6,600	7,200	600
Register of Deeds	92,289	80,376	93,000	12,624
Civil Defense/Emergency Preparedness	37,413	24,283	35,000	10,717
Jury	16,989		18,000	18,000
Nemaha County Aging	133,778	107,009	140,000	32,991
Community Building	18,919	23,325	25,000	1,675
Recycling	268,990	256,765	150,000	(106,765)
General Diversion Expense	15,710	18,095	15,000	(3,095)
Miscellaneous	59,328	54,317	99,555	45,238
Total Expenditures and Transfers	2,461,425	1,808,573	2,396,143	587,570
Expenditures Not Subject to Budget				
Total Expenditures and Transfers for Budget Comparison	2,461,425	1,808,573	\$ 2,396,143	\$ 587,570
Expenditures Not Subject to Budget		15,375		
Total Expenditures and Transfers	2,461,425	1,823,948		
Receipts Over(Under) Expenditures	\$ (536,994)	\$ 355,819		
Unencumbered Cash, Beginning	1,868,701	1,331,707		
Adjustment to Unencumbered Cash for Prior Year Cancelled Encumbrances				
Unencumbered Cash, Ending	\$ 1,331,707	\$ 1,687,526		

The notes to the financial statements are  
an integral part of this statement.

NEMAHA COUNTY, KANSAS  
GENERAL FUND  
STATEMENT OF CASH RECEIPTS-ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
Taxes				
Ad Valorem Property Tax	\$ 445,618	\$ 475,244	\$ 477,830	\$ (2,586)
Delinquent Tax	4,987	4,098		4,098
Interest and Charges on Delinquent Taxes	632	481		481
Recreational Vehicle Tax	1,358	780	723	57
Motor Vehicle Tax	106,986	55,828	54,405	1,423
Vehicle Rental Excise Tax	32	42		42
Interest on Current Tax	6,428	6,193		6,193
Mineral Tax	977	2,435		2,435
Interest on Advertising Fees	10,784	9,356		9,356
Total Taxes	\$ 577,802	\$ 554,457	\$ 532,958	\$ 21,499
Intergovernmental Receipts:				
School Building 709 - Nemaha		4,250		4,250
Liquor Tax	781	2,025		2,025
Local Sales Tax	742,171	863,552	474,750	388,802
Total Intergovernmental Receipts	\$ 742,952	\$ 869,827	\$ 474,750	\$ 395,077
Licenses and Fees				
Mortgage Registration Fees	102,877	90,891	50,000	40,891
Officers Fees	100,957	124,968	50,000	74,968
Diversion Fees	15,634	14,302	15,000	(698)
Sewage Permits	5,300	8,400		8,400
Attorney Fees	4,330	1,752		1,752
Juvenile Supervision Fees	501			
Cereal Malt Beverage	140	47		47
Total Licenses and Fees	\$ 229,739	\$ 240,360	\$ 115,000	\$ 125,360
Use of Money & Property				
Interest on Investments	221,348	160,075	100,000	60,075
Total Use of Money and Property	\$ 221,348	\$ 160,075	\$ 100,000	\$ 60,075
Miscellaneous:				
Reimbursed Expense	\$ 31,599	\$ 70,472	\$ 20,000	\$ 50,472
Rent- Community Building	11,781	10,072	10,000	72
Vending Machine	12			
Civil Defense	13,035		5,000	(5,000)
Maps	774	1,095		1,095
Miscellaneous		23		23
Meals on Wheels	3,601	2,721		2,721
Booking Fee	4,634	3,971		3,971
Drug Awareness	207	62		62
Recycling	86,947	209,314	130,000	79,314
Transfer from Capital Outlay Sales		55,000		55,000
Appraiser's Reimbursement		2,318		2,318
Total Miscellaneous	\$ 152,590	\$ 355,048	\$ 165,000	\$ 190,048
Total Cash Receipts	\$ 1,924,431	\$ 2,179,767	\$ 1,387,708	\$ 792,059

The notes to the financial statements are an integral part of this statement.



NEMAHA COUNTY, KANSAS  
GENERAL FUND  
STATEMENT OF EXPENDITURES-ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Expenditures:				
County Commissioners				
Personal Services	\$ 67,197	\$ 160,893	\$ 148,350	\$ (12,543)
Contractual Services	257,768	5,183	146,650	141,467
Commodities	29		30,000	30,000
Total County Commissioners	\$ 324,994	\$ 166,076	\$ 325,000	\$ 158,924
County Clerk:				
Personal Services	142,244	141,822	146,940	5,118
Contractual Services	17,893	3,201	3,465	264
Commodities	236	1,269	6,215	4,946
Total County Clerk	\$ 160,373	\$ 146,292	\$ 156,620	\$ 10,328
County Treasurer				
Personal Services	141,765	149,287	157,148	7,861
Contractual Services	5,228	60	4,000	3,940
Commodities	37		4,000	4,000
Total County Treasurer	\$ 147,030	\$ 149,347	\$ 165,148	\$ 15,801
County Attorney				
Personal Services	107,163	108,023	114,000	5,977
Contractual Services	11,418	2,558	5,000	2,442
Commodities	388	194	1,000	806
Total County Attorney	\$ 118,969	\$ 110,775	\$ 120,000	\$ 9,225
Register of Deeds				
Personal Services	82,179	79,619	89,500	9,881
Contractual Services	9,533	673	1,500	827
Commodities	577	84	2,000	1,916
Total Register of Deeds	\$ 92,289	\$ 80,376	\$ 93,000	\$ 12,624
Unified Courts				
Contractual Services	27,307	26,420	24,000	(2,420)
Commodities	7,416	17,455	11,000	(6,455)
Attorney Fees	16,490	18,834	21,400	2,566
Reimbursed Expenses		(5,624)		5,624
Total Unified Courts	\$ 51,213	\$ 57,085	\$ 56,400	\$ (685)
Courthouse-General				
Personal Services	\$ 71,663	\$ 65,957	\$ 110,000	\$ 44,043
Capital Outlay			170,220	170,220
Commodities	30,825	45,551	70,000	24,449
Nemaha County Services Building	4,114	1,491		(1,491)
Pioneer Building		55,205		(55,205)
Contractual Services	711,466	292,748	475,000	182,252
Total Courthouse-General	\$ 818,068	\$ 460,952	\$ 825,220	\$ 364,268

The notes to the financial statements are  
an integral part of this statement.

(Continued)

NEMAHA COUNTY, KANSAS  
GENERAL FUND  
STATEMENT OF EXPENDITURES-ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

(Continued)

	2009	2010		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Health Officer				
Personal Services	33,733	6,600	7,200	600
Total Health Officer	\$ 33,733	\$ 6,600	\$ 7,200	\$ 600
Recycling				
Personal Services	155,270	139,122	110,000	(29,122)
Contractual Services	73,742	50,648	20,000	(30,648)
Commodities	39,978	66,995	20,000	(46,995)
Total Recycling	\$ 268,990	\$ 256,765	\$ 150,000	\$ (106,765)
Civil Defense/Emergency Preparedness				
Personal Services	14,328	14,328	18,000	3,672
Contractual Services	19,199	9,273	10,000	727
Commodities	3,886	682	7,000	6,318
Total Civil Defense/Emergency Preparedness	\$ 37,413	\$ 24,283	\$ 35,000	\$ 10,717
Nemaha County Aging				
Personal Services	16,160	16,474	34,500	18,026
Department of Aging	117,618	90,535	105,500	14,965
Total Nemaha County Aging	\$ 133,778	\$ 107,009	\$ 140,000	\$ 32,991
Appraiser				
Personal Services	138,778	133,978	150,000	16,022
Contractual	23,315	9,614	10,500	886
Commodities	1,536	3,684	4,500	816
Total Appraiser	\$ 163,629	\$ 147,276	\$ 165,000	\$ 17,724
Miscellaneous				
Community Building	\$ 18,919	\$ 23,325	\$ 25,000	\$ 1,675
Community Health		37,536	36,800	(736)
Diversion Expense	15,710	18,095	15,000	(3,095)
Three Rivers, Inc	15,000	30	15,000	14,970
Jury	16,989		18,000	18,000
Miscellaneous	10,267			
Law Enforcement		1,701	10,955	9,254
Meals on Wheels	13,838	4,254	16,500	12,246
Nemaha County Free Fair	10,300	10,300	10,300	
Alcohol and Drug Awareness	493	496		(496)
Juvenile Detention Contracton	9,430		10,000	10,000
Total Miscellaneous	\$ 110,946	\$ 95,737	\$ 157,555	\$ 61,818
Total Expenditures	\$ 2,461,425	\$ 1,808,573	\$ 2,396,143	\$ 587,570

The notes to the financial statements are an integral part of this statement.

NEMAHA COUNTY, KANSAS  
LAW ENFORCEMENT  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Ad Valorem Tax	\$ 634,711	\$ 729,718	\$ 739,403	\$ (9,685)
Delinquent Tax	852	607		607
Motor Vehicle Tax	94,852	82,380	81,745	635
Recreational Vehicle Tax	1,210	1,156	1,086	70
Redemption RE	2,946	2,871		2,871
Prisoner Board	245			
Vehicle Rental	29	63		63
Dispatch Service	73,254	63,776	50,000	13,776
Work Release	2,145	4,575		4,575
Collections	6,279	5,605	5,000	605
Vehicle Inspection	5,742	5,867	3,500	2,367
KDOT Seatbelt		2,375		2,375
Total Cash Receipts	822,265	898,993	\$ 880,734	\$ 18,259
Expenditures and Transfers				
Personal Services	672,230	693,571	667,000	(26,571)
Contractual Service	48,700	63,818	51,000	(12,818)
Commodities	95,938	94,161	140,000	45,839
Capital Outlay	62,047	7,198	42,000	34,802
KDOT Seatbelt		1,750		(1,750)
Total Expenditures and Transfers	878,915	860,498	900,000	39,502
Expenditures Not Subject to Budget				
Total Expenditures and Transfers for Budget Comparison	878,915	860,498	\$ 900,000	\$ 39,502
Expenditures Not Subject to Budget		4,257		
Total Expenditures and Transfers	878,915	864,755		
Receipts Over (Under) Expenditures	\$ (56,650)	\$ 34,238		
Unencumbered Cash, Beginning	80,198	23,548		
Adjustment to Unencumbered Cash for Prior Year Cancelled Encumbrances				
Unencumbered Cash, Ending	\$ 23,548	\$ 57,786		

The notes to the financial statements are  
an integral part of this statement.

NEMAHA COUNTY, KANSAS  
ROAD AND BRIDGE FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Ad Valorem Tax	\$ 2,090,981	\$ 2,249,667	\$ 2,285,643	\$ (35,976)
Delinquent Tax	10,068	1,860		1,860
Motor Vehicle Tax	243,767	271,189	270,759	430
Recreational Vehicle Tax	3,106	3,813	3,598	215
Vehicle Rental Exempt	74	208		208
Redemption Tax		8,236		8,236
Intergovernmental Revenue				
Special City and County Highway	378,838	411,689	340,000	71,689
Other				
Reimbursed Expense	137,215	224,516	60,000	164,516
Total Cash Receipts	2,864,049	3,171,178	\$ 2,960,000	\$ 211,178
Expenditures and Transfers				
Maintenance				
Personal Services	405,208	412,584	550,000	137,416
Contractual Services	204,065	468,167	250,000	(218,167)
Commodities	1,568,173	1,356,179	1,606,172	249,993
Capital Outlay			138,828	138,828
Bond Payments	134,143	135,865	140,000	4,135
Construction				
Personal Services	136,099	139,193		(139,193)
Contractual	62,500			
Bridge Project			150,000	150,000
Transfers				
To Special Machinery & Equipment	402,500	150,000	165,000	15,000
Total Expenditures and Transfers	2,912,688	2,661,988	3,000,000	338,012
Expenditures Not Subject to Budget		7,402		7,402
Total Expenditures and Transfers for Budget Comparison	2,912,688	2,654,586	\$ 3,000,000	\$ 345,414
Expenditures Not Subject to Budget		7,402		
Total Expenditures and Transfers	2,912,688	2,661,988		
Receipts Over (Under) Expenditures	\$ (48,639)	\$ 509,190		
Unencumbered Cash, Beginning	88,751	40,112		
Adjustment to Unencumbered Cash for Prior Year Encumbrances				
Unencumbered Cash, Ending	\$ 40,112	\$ 549,302		

The notes to the financial statements are  
an integral part of this statement.

NEMAHA COUNTY, KANSAS  
EXTENSION COUNCIL  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009		2010	
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Delinquent Tax	\$ 18	\$ 50		\$ 50
Redemptions	57	61		61
Total Cash Receipts	75	111		\$ 111
Expenditures and Transfers				
Appropriations	75	111		(111)
Total Expenditures and Transfers	75	111		(111)
Expenditures not Subject to Budget				
Total Expenditures and Transfers for Budget Comparison	75	111		\$ (111)
Expenditures not Subject to Budget				
Total Expenditures and Transfers	75	111		
Receipts Over (Under) Expenditures				
Unencumbered Cash, Beginning				
Adjustment to Unencumbered Cash for Prior Year Cancelled Encumbrances				
Unencumbered Cash, Ending				

The notes to the financial statements are  
an integral part of this statement.

NEMAHA COUNTY, KANSAS  
NOXIOUS WEED FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		VARIANCE
	ACTUAL	ACTUAL	BUDGET	FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes:				
Ad Valorem Tax	\$ 154,294	\$ 152,698	\$ 155,286	\$ (2,588)
Delinquent Tax	717	141		141
Motor Vehicle Tax	16,505	19,961	19,962	(1)
Recreational Vehicle Tax	210	281	265	16
16/20M Vehicle Tax	5	16		16
Sale of Chemicals	120,542			
Reimbursements		128,063	100,000	28,063
Redemptions		595		595
Total Cash Receipts	292,273	301,755	\$ 275,513	\$ 26,242
Expenditures and Transfers				
Personal Services	97,417	83,953	86,500	2,547
Contractual Services	70,107	50,817	21,750	(29,067)
Commodities	107,406	114,959	170,000	55,041
Transfer to Capital Outlay	20,200			
Total Expenditures and Transfers	295,130	249,729	278,250	28,521
Expenditures Not Subject to Budget	16,880	521		521
Total Expenditures and Transfers For Budget Comparison	278,250	249,208	\$ 278,250	\$ 29,042
Expenditures Not Subject to Budget	16,880	521		
Total Expenditures and Transfers	295,130	249,729		
Receipts Over (Under) Expenditures	(2,857)	52,026		
Unencumbered Cash, Beginning	5,656	2,799		
Adjustment to Unencumbered Cash for Prior Year Canceled Encumbrances				
Unencumbered Cash, Ending	\$ 2,799	\$ 54,825		

The notes to the financial statements are  
an integral part of this statement.

NEMAHA COUNTY, KANSAS  
EMPLOYEES BENEFIT  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes:				
Ad Valorem Tax	\$ 997,031	\$ 749,523	\$ 760,053	\$ (10,530)
Delinquent Tax	5,861	1,029		1,029
Motor Vehicle Tax	139,170	128,813	128,058	755
Recreational Vehicle Tax	1,773	1,809	1,702	107
Redemptions		4,464		4,464
Vehicle Rental	42	99		99
Reimbursements	239	351		351
Total Cash Receipts	1,144,116	886,088	\$ 889,813	\$ (3,725)
Expenditures and Transfers				
Workmen's Compensation	3,373			
Retirement	129,552	157,314	180,000	22,686
Unemployment	9,230	63,322	40,000	(23,322)
Social Security	184,540	166,524	180,000	13,476
Insurance	661,579	648,550	700,000	51,450
Total Expenditures and Transfers	988,274	1,035,710	1,100,000	64,290
Expenditures Not Subject to Budget		552		552
Total Expenditures and Transfers for Budget Comparison	988,274	1,035,158	\$ 1,100,000	\$ 64,842
Expenditures Not Subject to Budget		552		
Total Expenditures and Transfers	988,274	1,035,710		
Receipts Over (Under) Expenditures	\$ 155,842	\$ (149,622)		
Unencumbered Cash, Beginning	387,093	542,935		
Adjustment to Unencumbered Cash for Prior Year Canceled Encumbrances				
Unencumbered Cash, Ending	\$ 542,935	\$ 393,313		

The notes to the financial statements are  
an integral part of this statement.

NEMAHA COUNTY, KANSAS  
ELECTION  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Ad Valorem Tax	\$ 92,254	\$ 88,614	\$ 90,063	\$ (1,449)
Delinquent Tax	404	84		84
Motor Vehicle Tax	9,945	11,906	11,901	5
Recreational Vehicle Tax	127	167	158	9
Redemptions		340		340
Rental Excise Tax	3	9		9
Reimbursements	724	8,538		8,538
Total Cash Receipts	103,457	109,658	\$ 102,122	\$ 7,536
Expenditures and Transfers				
Personal Services	35,965	48,773	41,160	(7,613)
Contractual Services	26,174	42,243	44,000	1,757
Commodities	1,826	2,647	19,560	16,913
Total Expenditures and Transfers	63,965	93,663	104,720	11,057
Expenditures Not Subject to Budget				
Total Expenditures and Transfers for Budget Comparison	63,965	93,663	\$ 104,720	\$ 11,057
Expenditures Not Subject to Budget				
Total Expenditures and Transfers	63,965	93,663		
Receipts Over Expenditures	\$ 39,492	\$ 15,995		
Unencumbered Cash, Beginning	2,598	42,090		
Adjustment to Unencumbered Cash for Prior Year Canceled Encumbrances				
Unencumbered Cash, Ending	\$ 42,090	\$ 58,085		

The notes to the financial statements are  
an integral part of this statement.



NEMAHA COUNTY, KANSAS  
OUT DISTRICT TUITION  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts:				
General Property Taxes:				
Delinquent Tax	\$ 32	\$ 16	\$ 40	\$ (24)
Redemption's		28		28
Total Cash Receipts	32	44	\$ 40	\$ 4
Expenditures and Transfers:				
Out District Tuition	32	44	6,782	6,738
Total Expenditures and Transfers	32	44	6,782	6,738
Expenditures Not Subject to Budget				
Total Expenditures and Transfers for Budget Comparison	32	44	\$ 6,782	\$ 6,738
Expenditures Not Subject to Budget				
Total Expenditures and Transfers	32	44		
Receipts Over (Under) Expenditures				
Unencumbered Cash, Beginning				
Adjustment to Unencumbered Cash for Prior Year Canceled Encumbrances				
Unencumbered Cash, Ending				

The notes to the financial statements are  
an integral part of this statement.

NEMAHA COUNTY, KANSAS  
MENTAL HEALTH FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		VARIANCE
	ACTUAL	ACTUAL	BUDGET	FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Ad Valorem Tax	\$ 49,286	\$ 50,762	\$ 51,431	\$ (669)
Delinquent Tax	304	49		49
Motor Vehicle Tax	7,173	6,381	6,335	46
Vehicle Rental		5		5
Recreational Vehicle Tax	2	90	84	6
16/20M Vehicle Tax	91			
Redemption's	994	229		229
Total Cash Receipts	57,850	57,516	\$ 57,850	\$ (334)
Expenditures and Transfers				
Appropriation	57,850	57,516	57,850	334
Total Expenditures and Transfers	57,850	57,516	57,850	334
Expenditures Not Subject to Budget				
Total Expenditures and Transfers for Budget Comparison	57,850	57,516	\$ 57,850	\$ 334
Expenditures Not Subject to Budget				
Total Expenditures and Transfers	57,850	57,516		
Receipts Over (Under) Expenditures				
Unencumbered Cash, Beginning				
Adjustment to Unencumbered Cash for Prior Year Canceled Encumbrances				
Unencumbered Cash, Ending				

The notes to the financial statements are  
an integral part of this statement.

NEMAHA COUNTY, KANSAS  
SPECIAL BUILDING  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010	VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL	ACTUAL      BUDGET	
Cash Receipts			
General Property Taxes			
Reimbursements		\$                      1                      \$                      1	
Total Cash Receipts		1                      \$                      1	
Expenditures and Transfers			
Contractual		1                      (1)	
Total Expenditures and Transfers		1                      (1)	
Expenditures Not Subject to Budget			
Total Expenditures and Transfers for Budget Comparison		1                      \$                      (1)	
Expenditures Not Subject to Budget			
Total Expenditures and Transfers		1	
Receipts Over (Under) Expenditures			
Unencumbered Cash, Beginning			
Adjustment to Unencumbered Cash for Prior Year Canceled Encumbrances			
Unencumbered Cash, Ending			

The notes to the financial statements are  
an integral part of this statement.

NEMAHA COUNTY, KANSAS  
 CONSERVATION DISTRICT FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
 FOR THE YEAR ENDED DECEMBER 31, 2010  
 (WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Ad Valorem Tax	\$ 27,569	\$ 28,240	\$ 28,595	\$ (355)
Delinquent Tax	179	31		31
Motor Vehicle Tax	4,198	3,548	3,521	27
Recreational Vehicle Tax	53	50	47	3
Vehicle Rental Tax	1	3		3
Redemption's		134		134
Total Cash Receipts	32,000	32,006	\$ 32,163	\$ (157)
Expenditures and Transfers				
Appropriations	32,237	32,006	32,400	394
Total Expenditures and Transfers	32,237	32,006	32,400	394
Expenditures Not Subject to Budget				
Total Expenditures and Transfers for Budget Comparison	32,237	32,006	\$ 32,400	\$ 394
Expenditures Not Subject to Budget				
Total Expenditures and Transfers	32,237	32,006		
Receipts (Under) Expenditures	\$ (237)			
Unencumbered Cash, Beginning	237			
Adjustment to Unencumbered Cash for Prior Year Canceled Encumbrances				
Unencumbered Cash, Ending				

The notes to the financial statements are  
 an integral part of this statement.

NEMAHA COUNTY, KANSAS  
HISTORICAL FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Ad Valorem Tax	\$ 1,692	\$ 1,704	\$ 1,750	\$ (46)
Delinquent Tax	10	2		2
Motor Vehicle Tax	232	218	217	1
Recreational Vehicle Tax		3	3	
Vehicle Rental Excise	3			
Redemption's		8		8
Total Cash Receipts	1,937	1,935	\$ 1,970	\$ (35)
Expenditures and Transfers				
Appropriations	1,998	1,935	2,000	65
Total Expenditures and Transfers	1,998	1,935	2,000	65
Expenditures Not Subject to Budget				
Total Expenditures and Transfers for Budget Comparison	1,998	1,935	\$ 2,000	\$ 65
Expenditures Not Subject to Budget				
Total Expenditures and Transfers	1,998	1,935		
Receipts (Under) Expenditures	\$ (61)			
Unencumbered Cash, Beginning	61			
Adjustment to Unencumbered Cash for Prior Year Canceled Encumbrances				
Unencumbered Cash, Ending				

The notes to the financial statements are  
an integral part of this statement.

NEMAHA COUNTY, KANSAS  
 AMBULANCE FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
 FOR THE YEAR ENDED DECEMBER 31, 2010  
 (WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Ad Valorem Tax	\$ 68,257	\$ 57,590	\$ 58,499	\$ (909)
Delinquent Tax	360	68		68
Motor Vehicle Tax	8,299	8,818	8,792	26
Recreational Vehicle Tax	106	124	117	7
Redemption's		288		288
Vehicle Rental Excise	2	7		7
Total Cash Receipts	77,024	66,895	\$ 67,408	\$ (513)
Expenditures and Transfers				
Contractual Services	70,700	70,200	90,000	19,800
Total Expenditures and Transfers	70,700	70,200	90,000	19,800
Expenditures not Subject to Budget		2,300		2,300
Total Expenditures and Transfers for Budget Comparison	70,700	67,900	\$ 90,000	\$ 22,100
Expenditures not Subject to Budget		2,300		
Total Expenditures and Transfers	70,700	70,200		
Receipts Over (Under) Expenditures	\$ 6,324	\$ (3,305)		
Unencumbered Cash, Beginning	34,190	40,514		
Adjustment to Unencumbered Cash for Prior Year Canceled Encumbrances				
Unencumbered Cash, Ending	\$ 40,514	\$ 37,209		

The notes to the financial statements are  
 an integral part of this statement.

NEMAHA COUNTY, KANSAS  
ABANDONED CEMETERIES  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010			VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL	ACTUAL	BUDGET		
Cash Receipts					
General Property Taxes					
Ad Valorem Tax	\$ 5,989	\$ 3,259	\$ 3,254	\$	5
Delinquent Tax	9	7			7
Motor Vehicle Tax	931	766	764		2
Recreational Vehicle Tax	12	11	10		1
Vehicle Rental Excise		1			1
Redemption's	31	29			29
Total Cash Receipts	6,972	4,073	\$ 4,028	\$	45
Expenditures and Transfers					
Contractual Services	4,355	4,315	10,000		5,685
Total Expenditures and Transfers	4,355	4,315	10,000		5,685
Expenditures Not Subject to Budget					
Total Expenditures and Transfers for Budget Comparison	4,355	4,315	\$ 10,000	\$	5,685
Expenditures Not Subject to Budget					
Total Expenditures and Transfers	4,355	4,315			
Receipts Over (Under) Expenditures	\$ 2,617	\$ (242)			
Unencumbered Cash, Beginning	8,918	11,535			
Adjustment to Unencumbered Cash for Prior Year Canceled Encumbrances					
Unencumbered Cash, Ending	\$ 11,535	\$ 11,293			

The notes to the financial statements are  
an integral part of this statement.

NEMAHA COUNTY, KANSAS  
MENTAL RETARDATION  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Ad Valorem Tax	\$ 70,579	\$ 69,473	\$ 70,716	\$ (1,243)
Delinquent Tax	68	61		61
Motor Vehicle Tax	7,157	9,146	9,162	(16)
Recreational Vehicle Tax	91	129	122	7
Vehicle Rental Excise	2	7		7
Redemption	236	262		262
General Fund	1,867			
Total Cash Receipts	80,000	79,078	\$ 80,000	\$ (922)
Expenditures and Transfers				
Appropriations	80,000	79,078	80,000	922
Total Expenditures and Transfers	80,000	79,078	80,000	922
Expenditures Not Subject to Budget				
Total Expenditures and Transfers for Budget Comparison	80,000	79,078	\$ 80,000	\$ 922
Expenditures Not Subject to Budget				
Total Expenditures and Transfers	80,000	79,078		
Receipts Over (Under) Expenditures				
Unencumbered Cash, Beginning				
Adjustment to Unencumbered Cash for Prior Year Canceled Encumbrances				
Unencumbered Cash, Ending				

The notes to the financial statements are  
an integral part of this statement.



NEMAHA COUNTY, KANSAS  
 APPRAISERS COST FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
 FOR THE YEAR ENDED DECEMBER 31, 2010  
 (WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		VARIANCE
	ACTUAL	ACTUAL	BUDGET	FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Reimbursements		\$ 12		\$ 12
Total Cash Receipts		12		\$ 12
Expenditures and Transfers				
Contractual Services		12		(12)
Total Expenditures and Transfers		12		(12)
Expenditures Not Subject to Budget				
Total Expenditures and Transfers for Budget Comparison		12	\$ 100	\$ 88
Expenditures Not Subject to Budget				
Total Expenditures and Transfers		12		
Receipts Over (Under) Expenditures				
Unencumbered Cash, Beginning				
Adjustment to Unencumbered Cash for Prior Year Canceled Encumbrances				
Unencumbered Cash, Ending				

The notes to the financial statements are  
 an integral part of this statement.

NEMAHA COUNTY, KANSAS  
PARKS & RECREATION FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
Liquor Tax	\$ 2,118	\$ 2,025	\$ 1,000	\$ 1,025
Total Cash Receipts	2,118	2,025	\$ 1,000	\$ 1,025
Expenditures and Transfers				
Contractual Services	200	772	10,000	9,228
Total Expenditures and Transfers	200	772	10,000	9,228
Expenditures Not Subject to Budget				
Total Expenditures and Transfers for Budget Comparison	200	772	\$ 8,282	\$ 7,510
Expenditures Not Subject to Budget				
Total Expenditures and Transfers	200	772		
Receipts Over Expenditures	\$ 1,918	\$ 1,253		
Unencumbered Cash, Beginning	12,230	14,148		
Adjustment to Unencumbered Cash for Prior Year Canceled Encumbrances				
Unencumbered Cash, Ending	\$ 14,148	\$ 15,401		

The notes to the financial statements are  
an integral part of this statement.

NEMAHA COUNTY, KANSAS  
ALCOHOLIC CONTROL FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
Liquor Tax	\$ 19,446	\$ 19,326	\$ 7,491	\$ 11,835
Total Cash Receipts	19,446	19,326	\$ 7,491	\$ 11,835
Expenditures and Transfers				
Appropriations	13,117	12,863	13,000	137
Total Expenditures and Transfers	13,117	12,863	13,000	137
Expenditures Not Subject to Budget				
Total Expenditures and Transfers for Budget Comparison	13,117	12,863	\$ 13,000	\$ 137
Expenditures Not Subject to Budget				
Total Expenditures and Transfers	13,117	12,863		
Receipts Over Expenditures	\$ 6,329	\$ 6,463		
Unencumbered Cash, Beginning	5,509	11,838		
Adjustment to Unencumbered Cash for Prior Year Canceled Encumbrances				
Unencumbered Cash, Ending	\$ 11,838	\$ 18,301		

The notes to the financial statements are  
an integral part of this statement.

NEMAHA COUNTY, KANSAS  
FAIR FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009		2010				VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL		ACTUAL	BUDGET			
Cash Receipts							
General Property Taxes							
Ad Valorem Tax	\$ 5,140	\$	5,101	\$	5,134	\$	(33)
Delinquent Tax	6		5				5
Motor Vehicle Tax	566		663		657		6
Recreational Vehicle Tax	7		9		9		
Redemption's	21		22				22
Total Cash Receipts	5,740		5,800	\$	5,800		
Expenditures and Transfers							
Appropriations	5,740		5,800		5,800		
Total Expenditures and Transfers	5,740		5,800		5,800		
Expenditures Not Subject to Budget							
Total Expenditures and Transfers for Budget Comparison	5,740		5,800	\$	5,800		
Expenditures Not Subject to Budget							
Total Expenditures and Transfers	5,740		5,800				
Receipts Over (Under) Expenditures							
Unencumbered Cash, Beginning							
Adjustment to Unencumbered Cash for Prior Year Canceled Encumbrances							
Unencumbered Cash, Ending							

The notes to the financial statements are  
an integral part of this statement.

NEMAHA COUNTY, KANSAS  
TRANSPORTATION FOR AGING  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
Reimbursement		\$ 8,231	\$ 36,500	\$ (28,269)
Transfer from General Fund	12,300			
Grants	52,012	51,269	46,687	4,582
Fares	19,721	19,002		19,002
Total Cash Receipts	84,033	78,502	\$ 83,187	\$ (4,685)
Expenditures and Transfers				
Personal Services	58,990	62,718	58,500	(4,218)
Contractual Services	22,036	8,719	19,550	10,831
Commodities	4,045	5,934	13,050	7,116
Capital Outlay			3,900	3,900
Total Expenditures and Transfers	85,071	77,371	95,000	17,629
Expenditures Not Subject to Budget				
Total Expenditures and Transfers for Budget Comparison	85,071	77,371	\$ 95,000	\$ 17,629
Expenditures Not Subject to Budget				
Total Expenditures and Transfers	85,071	77,371		
Receipts Over (Under) Expenditures	\$ (1,038)	\$ 1,131		
Unencumbered Cash, Beginning	1,313	275		
Adjustment to Unencumbered Cash for Prior Year Canceled Encumbrances				
Unencumbered Cash, Ending	\$ 275	\$ 1,406		

The notes to the financial statements are  
an integral part of this statement.

NEMAHA COUNTY, KANSAS  
SHELTERED WORKSHOP BUILDING  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Ad Valorem Tax	\$ 47	\$ 888	\$ 875	\$ 13
Delinquent Tax	7	8		8
Motor Vehicle Tax	527	12		12
Recreational Vehicle Tax	7			
Rent	3,383	3,383		3,383
Redemption's	24	19		19
Total Cash Receipts	3,995	4,310	\$ 875	\$ 3,435
Expenditures and Transfers				
Appropriations	2,225	1,268	17,500	16,232
Total Expenditures and Transfers	2,225	1,268	17,500	16,232
Expenditures Not Subject to Budget				
Total Expenditures and Transfers for Budget Comparison	2,225	1,268	\$ 17,500	\$ 16,232
Expenditures Not Subject to Budget				
Total Expenditures and Transfers	2,225	1,268		
Receipts Over Expenditures	\$ 1,770	\$ 3,042		
Unencumbered Cash, Beginning	23,528	25,298		
Adjustment to Unencumbered Cash for Prior Year Canceled Encumbrances				
Unencumbered Cash, Ending	\$ 25,298	\$ 28,340		

The notes to the financial statements are  
an integral part of this statement.

NEMAHA COUNTY, KANSAS  
TITLE III C-1  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
Federal Grants-NEKAAA	\$ 26,900	\$ 29,077	\$ 28,000	\$ 1,077
Nutrition Refund		50,848		50,848
Program Income	34,534	34,713	31,000	3,713
Transfer from General Fund	54,474	439	51,927	(51,488)
Total Cash Receipts'	115,908	115,077	\$ 110,927	\$ 4,150
Expenditures and Transfers				
Personal Services	72,083	71,238	77,300	6,062
Contractual Services	25,586	27,443	25,000	(2,443)
Commodities	18,363	13,466	27,700	14,234
Total Expenditures and Transfers	116,032	112,147	130,000	17,853
Expenditures Not Subject to Budget		1,892		1,892
Total Expenditures and Transfers for Budget Comparison	116,032	110,255	\$ 130,000	\$ 19,745
Expenditures Not Subject to Budget		1,892		
Total Expenditures and Transfers	116,032	112,147		
Receipts Over (Under) Expenditures	\$ (124)	\$ 2,930		
Unencumbered Cash, Beginning	1,196	1,072		
Adjustment to Unencumbered Cash for Prior Year Canceled Encumbrances				
Unencumbered Cash, Ending	\$ 1,072	\$ 4,002		

The notes to the financial statements are  
an integral part of this statement.

NEMAHA COUNTY, KANSAS  
TITLE III C-2  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
Federal Grants-NEKAAA	\$ 12,068	\$ 13,259	\$ 13,600	\$ (341)
Program Income	23,563	13,736	26,150	(12,414)
Transfer from M-O-W	19,513	27,315	9,350	17,965
Total Cash Receipts	55,144	54,310	\$ 49,100	\$ 5,210
Expenditures and Transfers				
Contractual Services	31,983	8,216	1,300	(6,916)
Commodities	4,857	14,137	20,950	6,813
Personal Services	17,719	32,323	29,100	(3,223)
Total Expenditures and Transfers	54,559	54,676	51,350	(3,326)
Expenditures Not Subject to Budget	3,209	1,044		1,044
Total Expenditures and Transfers for Budget Comparison	51,350	53,632	\$ 51,350	\$ (2,282)
Expenditures Not Subject to Budget	3,209	1,044		
Total Expenditures and Transfers	54,559	54,676		
Receipts Over (Under) Expenditures	\$ 585	\$ (366)		
Unencumbered Cash, Beginning	2,250	2,835		
Adjustment to Unencumbered Cash for Prior Year Canceled Encumbrances				
Unencumbered Cash, Ending	\$ 2,835	\$ 2,469		

The notes to the financial statements are  
an integral part of this statement.



NEMAHA COUNTY, KANSAS  
REAPPRAISAL FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010	
	ACTUAL	ACTUAL	BUDGET VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts			
General Property Taxes			
Reimbursement		\$ 1	\$ 1
Total Cash Receipts		1	\$ 1
Expenditures and Transfers			
Contractual Services		1	(1)
Total Expenditures and Transfers		1	(1)
Expenditures Not Subject to Budget			
Total Expenditures and Transfers for Budget Comparison		1	\$ (1)
Expenditures Not Subject to Budget			
Total Expenditures and Transfers		1	
Receipts Over (Under) Expenditures			
Unencumbered Cash, Beginning			
Adjustment to Unencumbered Cash for Prior Year Canceled Encumbrances			
Unencumbered Cash, Ending			

The notes to the financial statements are  
an integral part of this statement.

NEMAHA COUNTY, KANSAS  
ECONOMIC DEVELOPMENT FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Ad Valorem Tax	\$ 21,274	\$ 21,797	\$ 24,831	\$ (3,034)
Delinquent Tax	31	24		24
Recreational Vehicle Tax	41	38	36	2
Motor Vehicle Tax	3,243	2,734	2,716	18
Vehicle Rental Excise	1	2		2
Redemption's	108	104		104
Reimbursements	302			
Total Cash Receipts	25,000	24,699	\$ 27,583	\$ (2,884)
Expenditures and Transfers				
Appropriations	25,000	24,868	25,000	132
Total Expenditures and Transfers	25,000	24,868	25,000	132
Expenditures Not Subject to Budget				
Total Expenditures and Transfers for Budget Comparison	25,000	24,868	\$ 25,000	\$ 132
Expenditures Not Subject to Budget				
Total Expenditures and Transfers	25,000	24,868		
Receipts (Under) Expenditures		\$ (169)		
Unencumbered Cash, Beginning	169	169		
Adjustment to Unencumbered Cash for Prior Year Canceled Encumbrances				
Unencumbered Cash, Ending	\$ 169			

The notes to the financial statements are  
an integral part of this statement.

NEMAHA COUNTY, KANSAS  
CAPITAL OUTLAY FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	<u>2009 ACTUAL</u>	<u>2010 ACTUAL</u>
Cash Receipts		
Transfer from Election	54,200	39,400
Transfer from General Fund		656,000
Transfer from General Fund-Courthouse	1,256,959	
Transfer from Diversion		959
Transfer from -Law Enforcement	63,700	48,700
Transfer from Noxious Weeds	39,200	20,200
	<u>1,414,059</u>	<u>765,259</u>
Total Cash Receipts		
Expenditures and Transfers		
Capital Outlay-General	79,102	266,523
Capital Outlay-Noxious Weeds		18,279
	<u>79,102</u>	<u>284,802</u>
Total Expenditures and Transfers		
Receipts Over Expenditures	1,334,957	480,457
Unencumbered Cash, Beginning	2,054,096	3,389,053
Adjustment to Unencumbered Cash for Prior Year Canceled Encumbrances		
	<u>3,389,053</u>	<u>3,869,510</u>
Unencumbered Cash, Ending		

The notes to the financial statements are  
an integral part of this statement.

NEMAHA COUNTY, KANSAS  
WASTE DISPOSAL FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010	
	ACTUAL	ACTUAL	BUDGET
			VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts			
General Property Taxes			
Reimbursements		\$ 11	\$ 11
Total Cash Receipts		11	\$ 11
Expenditures and Transfers			
Contractual Services		11	(11)
Total Expenditures and Transfers		11	(11)
Expenditures Not Subject to Budget			
Total Expenditures and Transfers for Budget Comparison		11	\$ (11)
Expenditures Not Subject to Budget			
Total Expenditures and Transfers		11	
Receipts Over(Under) Expenditures			
Unencumbered Cash, Beginning			
Adjustment to Unencumbered Cash for Prior Year Canceled Encumbrances			
Unencumbered Cash, Ending			

The notes to the financial statements are  
an integral part of this statement.

NEMAHA COUNTY, KANSAS  
SOLID WASTE  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
Solid Waste - Collections	\$ 168,399	\$ 159,646	\$ 120,000	\$ 39,646
Nemaha County Support	100,000			
Reimbursements	2,050			
Total Cash Receipts	270,449	159,646	\$ 120,000	\$ 39,646
Expenditures and Transfers				
Personal Services	45,957	45,619	45,000	(619)
Contractual Services	94,159	97,021	63,102	(33,919)
Commodities	75,535	15,368	41,898	26,530
Total Expenditures and Transfers	215,651	158,008	150,000	(8,008)
Expenditures Not Subject to Budget		14,166		14,166
Total Expenditures and Transfers for Budget Comparison	215,651	143,842	\$ 150,000	\$ 6,158
Expenditures Not Subject to Budget		14,166		
Total Expenditures and Transfers	215,651	158,008		
Receipts Over Expenditures	\$ 54,798	\$ 1,638		
Unencumbered Cash, Beginning	9,850	64,648		
Adjustment to Unencumbered Cash for Prior Year Canceled Encumbrances				
Unencumbered Cash, Ending	\$ 64,648	\$ 66,286		

The notes to the financial statements are  
an integral part of this statement.

NEMAHA COUNTY, KANSAS  
SPECIAL MACHINERY AND EQUIPMENT FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	<u>2009</u>	<u>2010</u>	
	ACTUAL	ACTUAL	BUDGET
			VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts			
Transfer from Road and Bridge	\$ 186,000		
Total Cash Receipts	<u>186,000</u>		
Expenditures and Transfers			
Capital Outlay	<u>260,767</u>		
Total Expenditures and Transfers	<u>260,767</u>		
Expenditures Not Subject to Budget			
Total Expenditures and Transfers for Budget Comparison	<u>260,767</u>		
Expenditures Not Subject to Budget			
Total Expenditures and Transfers	<u>260,767</u>		
Receipts (Under) Expenditures	\$ (74,767)		
Unencumbered Cash, Beginning	85,296	10,529	
Adjustment to Unencumbered Cash for Prior Year Canceled Encumbrances			
Unencumbered Cash, Ending	<u>\$ 10,529</u>	<u>\$ 10,529</u>	

The notes to the financial statements are  
an integral part of this statement.

NEMAHA COUNTY, KANSAS  
REGISTER OF DEEDS TECHNOLOGY FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009		2010		VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL		ACTUAL	BUDGET	
Cash Receipts					
Reimbursements	\$ 14,378	\$	15,358	\$ 50,000	\$ (34,642)
Total Cash Receipts	<u>14,378</u>		<u>15,358</u>	<u>\$ 50,000</u>	<u>\$ (34,642)</u>
Expenditures and Transfers					
Contractual Services	27,760		4,793		(4,793)
Commodities			197	50,000	49,803
Total Expenditures and Transfers	27,760		4,990	50,000	45,010
Expenditures Not Subject to Budget					
Total Expenditures and Transfers for Budget Comparison	<u>27,760</u>		<u>4,990</u>	<u>\$ 50,000</u>	<u>\$ 45,010</u>
Expenditures Not Subject to Budget					
Total Expenditures and Transfers	<u>27,760</u>		<u>4,990</u>		
Receipts Over (Under) Expenditures	\$ (13,382)	\$	10,368		
Unencumbered Cash, Beginning	29,517	\$	16,135		
Adjustment to Unencumbered Cash for Prior Year Canceled Encumbrances					
Unencumbered Cash, Ending	<u>\$ 16,135</u>	\$	<u>26,504</u>		

The notes to the financial statements are  
an integral part of this statement.

NEMAHA COUNTY, KANSAS  
 ENHANCED 911 - PHONE SERVICE  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
 FOR THE YEAR ENDED DECEMBER 31, 2010  
 (WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
Enhanced Service Collections	\$ 40,941	\$ 38,489	\$ 46,000	\$ (7,511)
Total Cash Receipts	40,941	38,489	\$ 46,000	\$ (7,511)
Expenditures and Transfers				
Contractual Services	40,844	41,370		
Capital Outlay			39,734	39,734
Total Expenditures and Transfers	40,844	41,370	39,734	39,734
Expenditures Not Subject to Budget				
Total Expenditures and Transfers for Budget Comparison	40,844	41,370	\$ 39,734	\$ 39,734
Expenditures Not Subject to Budget				
Total Expenditures and Transfers	40,844	41,370		
Receipts Over (Under) Expenditures	\$ 97	\$ (2,881)		
Unencumbered Cash, Beginning	127,873	127,970		
Adjustment to Unencumbered Cash for Prior Year Canceled Encumbrances				
Unencumbered Cash, Ending	\$ 127,970	\$ 125,089		

The notes to the financial statements are  
 an integral part of this statement.



NEMAHA COUNTY, KANSAS  
 ENHANCED 911 - CELL PHONE SERVICE  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
 FOR THE YEAR ENDED DECEMBER 31, 2010  
 (WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
Enhanced Service Collections	\$ 13,137			
Reimbursements		14,966	20,000	(5,034)
Total Cash Receipts	13,137	14,966	\$ 20,000	\$ (5,034)
Expenditures and Transfers				
Contractual Services	980	7,500		
Capital Outlay			28,608	28,608
Total Expenditures and Transfers	980	7,500	28,608	28,608
Expenditures Not Subject to Budget				
Total Expenditures and Transfers for Budget Comparison	980	7,500	\$ 28,608	\$ 28,608
Expenditures Not Subject to Budget				
Total Expenditures and Transfers	980	7,500		
Receipts Over Expenditures	\$ 12,157	\$ 7,466		
Unencumbered Cash, Beginning	43,833	55,990		
Adjustment to Unencumbered Cash for Prior Year Canceled Encumbrances				
Unencumbered Cash, Ending	\$ 55,990	\$ 63,456		

The notes to the financial statements are  
 an integral part of this statement.

NEMAHA COUNTY, KANSAS  
CONSTRUCTION BOND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2009)

	2009	2010	VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL	ACTUAL      BUDGET	
Cash Receipts			
Reimbursements	\$ 134,143		
Transfer from Road and Bridge		135,865	135,865
Total Cash Receipts	134,143	135,865	\$ 135,865
Expenditures and Transfers			
Principal Payment		120,000	(120,000)
Interest Payment		15,865	(15,865)
Contractual Services	134,143		
Total Expenditures and Transfers	134,143	135,865	(135,865)
Expenditures Not Subject to Budget			
Total Expenditures and Transfers for Budget Comparison	134,143	135,865	\$ (135,865)
Expenditures Not Subject to Budget			
Total Expenditures and Transfers	134,143	135,865	
Receipts Over Expenditures			
Unencumbered Cash, Beginning	2,587	2,587	
Adjustment to Unencumbered Cash for Prior Year Canceled Encumbrances			
Unencumbered Cash, Ending	\$ 2,587	\$ 2,587	

The notes to the financial statements are  
an integral part of this statement.

Nemaha County, Kansas  
Distributable Funds, State Funds, And Subdivision Funds  
Statements of Cash Receipts and Cash Disbursements - Actual  
FOR THE YEAR ENDED DECEMBER 31, 2010

Fund	2010 Cash Balance	Cash Receipts	Cash Disbursements	Ending Balance
<b>Distributable Funds:</b>				
Current Taxes	\$ 6,765,211	\$ 12,769,752	\$ 11,631,821	\$ 7,903,142
Delinquent Tax	72,154	59,320	70,882	60,592
Motor Vehicle Tax	28,628	1,265,218	1,264,580	29,266
Revitalization Tax		128	128	
Mineral Tax		4,870	4,870	
Recreational Vehicle Tax	294	17,674	17,737	231
Vehicle Rental Excise Tax		1,143	1,143	
TIF Tax		13,502	13,502	
<b>Total Distributable Funds</b>	<b>\$ 6,866,287</b>	<b>\$ 14,131,607</b>	<b>\$ 13,004,663</b>	<b>\$ 7,993,231</b>
<b>State Funds:</b>				
State Educational Building		107,492	107,492	
Institutional Building		53,753	53,753	
State General		1	1	
State Motor Vehicle	26,792	1,381,213	1,362,192	45,813
Cereal Malt Beverage License	12	35	35	12
<b>Total State Funds</b>	<b>\$ 26,804</b>	<b>\$ 1,542,494</b>	<b>\$ 1,523,473</b>	<b>\$ 45,825</b>
<b>Subdivision Funds:</b>				
Cities		1,424,636	1,424,636	
Townships		1,134,829	1,134,829	
School Districts		4,434,430	4,396,794	37,636
Cemetery Districts		63,790	63,715	75
Watershed Districts		107,352	106,786	566
Fire Districts		127,615	127,615	
<b>Total Subdivision Funds</b>		<b>\$ 7,292,652</b>	<b>\$ 7,254,375</b>	<b>\$ 38,277</b>

The notes to the financial statements are an integral part of this statement.

**NEMAHA COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2010**

**1. Summary of Significant Accounting Policies**

**Fund Accounting:**

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The following types of funds comprise the financial activities of the County, for the year of 2010.

**Governmental Funds**

**General Fund** -- to account for all unrestricted resources except those required to be accounted for in another fund.

**Special Revenue Funds** -- to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

**Capital Project Funds** -- to account for financial resources segregated for the acquisition of major capital facilities (other than those financed by Enterprise Funds).

**Debt Service Funds** -- to account for the accumulation of resources for the payment of, interest and principal, on general long-term debt, and the financing of special assessments which are general obligations of the County.

**Proprietary Funds**

**Enterprise Funds** -- to account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenses, including depreciation of providing goods or services to the general public on a continuing basis) be financed or recovered primarily through user charges--or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**Internal Service Funds** -- to account for the financing of goods and services provided by one department or agency to other departments or agencies of the governmental unit, or to other government units, on a cash-reimbursement basis.

## **Fiduciary Funds**

**Trust and Agency Funds** -- to account for assets held by a governmental unit in a trustee capacity or as an agent for individual, private organization, other governmental units, and/or other funds. These include (a) Expendable Trust Funds, (b) Non-expendable Trust Funds, (c) Pension Trust Funds, and (d) Agency Funds.

## **Reporting Entity:**

Nemaha County is a municipal corporation governed by an elected three-member commission. These financial statements present Nemaha County (the primary government) and one of its component units. The component unit is included in the county's reporting entity because of the significance of its operational and financial relationship with the county.

## **Discretely Presented Component Units:**

The component unit section of the financial statements includes the financial data of the discretely presented component unit. The component unit is reported separately to emphasize that it is legally separate from the county. The Law Library is operated independently of the county.

## **Law Library:**

The Law Library is fiscally independent of the county. It is required by statute to be audited as part of the county audit. The Law Library is housed in county offices but is operated independent of the county's governing body.

## **2. Basis of Presentation**

These financial statements are presented in compliance with the cash basis and budget laws of Kansas. Revenues are recognized when the cash is received. Expenditures include disbursements, accounts payable and encumbrances -- that is, commitments related to unperformed (executory) contracts for goods or services are recognized when the liability exists.

## **3. Departure from Generally Accepted Accounting Principles:**

The basis of presentation described above results in a statement of revenues on the cash basis and expenditures on a modified accrual basis further modified by the inclusion of encumbrances. Balance Sheets that would have shown non-cash assets such as receivables, inventories and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year-end do not represent the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. In addition, general fixed assets that account for the land, buildings, and equipment owned by the County are not recorded.

The required balance sheets, income statement, and the statement of changes in cash flows are not presented for the proprietary fund types. Generally accepted accounting principles require these fund types to be accounted for by the full accrual method of accounting.

#### 4. Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances are recognized when the liability exists. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special revenue funds:

Equipment Reserve Fund  
Special Road and Bridge Fund  
Special Machinery and Equipment Fund  
Fair Building

Spending in funds, which are not subject to the legal annual operating budget requirement, is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

5. **Defined Benefit Pension Plan**

**Plan Description**

Nemaha County, Kansas participates in the Kansas Public Employees Retirement System (KPERS). It is part of a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information.

**Funding Policy**

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the employer contribution rates. The KPERS employer rate established by statute for calendar year 2010 is 6.14%. Nemaha County, Kansas employer contributions to KPERS for the years ending December 31, 2010 and 2009, were \$163,828 and \$146,219 equal to the statutory required contributions for each year.

6. **Compliance with Kansas Statutes**

**Budget Law Violations**

The following funds exceeded their legally adopted budgets:

Extension Council	(\$ 111)
Waste Disposal	(\$ 11)
Out of District Tuition	(\$ 44)
Title III C-2	(\$3,326)
Enhanced 911 Phone Service	(\$1,636)
Solid Waste	(\$8,008)

**Other Statutory Violations**

K.S.A. 19-211- Bids and contracts obtained, executed and filed. The statute requires the County to accept the lowest bid for projects >\$25,000. Projects include courthouse, jail, construction of any bridge, highway, road or related structures. The Person, firm or corporation that the contract was awarded shall provide the county Commissioners a good and sufficient surety bond by a surety company authorized to do business in the state of Kansas, to be approved by the county attorney.

K.S.A. 19-716 - In counties with less than 70,000 population, county attorney has reviewed and gave approval of claims presented for payment. No bill shall be allowed by the board of county commissioners until the county attorney has passed upon it.

K.S.A. 19-2687 - Annually, county department heads investigate, inspect and make an inventory of all personal property, and a comprehensive inventory compiled by the county clerk. The board has the responsibility of reviewing each item and checking it to the inventory list.

K.S.A. 32-984 - County clerk remits game licenses fees daily, and county treasurer remits them quarterly to the state treasurer.

K.S.A. 79-2011- County exercises its right of offsetting vendor's delinquent personal property taxes against amounts the county owes to the vendor.

## 7. Long-term Debt

The following is a detailed listing of the municipality's long-term debt including temporary notes and capital leases:

### Capital Leases

#### 2007 JD Motor Grader

Year Ending	Principal	Interest	Total Principal & Interest
2011	\$ 22,067	\$ 1,342	\$ 23,410
2012	23,117	294	23,410
	<u>\$ 45,184</u>	<u>\$ 1,636</u>	<u>\$ 46,820</u>

#### 2007 JD Motor Grader 140H

Year Ending	Principal	Interest	Total Principal & Interest
2011	\$ 24,831	\$ 2,338	\$ 27,169
2012	26,011	1,158	27,169
	<u>\$ 50,842</u>	<u>\$ 3,496</u>	<u>\$ 54,338</u>

#### 2006 Cat Grader

Year Ending	Principal	Interest	Total Principal & Interest
2011	\$ 37,445	\$ 2,754	\$ 40,199
2012	38,849	1,350	40,199
	<u>\$ 76,294</u>	<u>\$ 4,104</u>	<u>\$ 80,398</u>
Capital Lease Totals	<u>\$ 172,320</u>	<u>\$ 9,236</u>	<u>\$ 181,556</u>



The following is a summary of changes in long-term debt for the year ended December 31, 2010:

Annual debt service requirements to maturity for general obligation bonds to be paid with tax levies:

General Obligation Bonds			
Year Ending	Principal	Interest	Total Principal & Interest
2011	\$ 130,000	\$ 12,145	\$ 142,145
2012	130,000	7,920	137,920
2013	100,000	3,500	103,500
	<u>\$ 360,000</u>	<u>\$ 23,565</u>	<u>\$ 383,565</u>

#### 8. Compensated Absences

As described in Note 2, these financial statements are prepared in compliance with the cash-basis and budget laws of Kansas; there is not a presentation for vested or accumulated vacation leave amounts. The county's policy on vacation leave is:

Vacation leave is earned and accrued from the most recent day of employment. Full-time employees with less than one (1) year of service shall earn one-half (1/2) day per month. Employees with more than one (1) year and less than eight (8) years of continuous service shall receive one (1) day per month. Employees with over eight (8) years of continuous service shall receive one and one-half (1½) days per month. Part-time employees shall receive vacation credit at the same rate as full-time employees prorated on the basis of hours worked. Vacation leave must be taken in the calendar year in which it was earned, provided that not more than twelve (12) days of accrued vacation leave shall be carried forward for use in succeeding calendar year. Any unused vacation time in excess of twelve (12) days shall be lost.

The county also has sick leave available for full-time employees. Sick leave accrues at the rate of 1 day per month, with a maximum accumulation of 90 days. Any sick leave in excess of 30 days may be cashed in at the end of each fiscal year for payment at 33 1/3 percent of current salary rate. The same policy applies to accumulation over the 90-day limit. In the case of dismissal, retirement, or resignation they will be compensated for six (6) days of sick leave, if accrued.

The amount of vacation, sick pay and annual leave benefits included in expenditures of the governmental fund types is the amount accrued during the year that would normally be liquidated with expendable available resources. The County has not determined the amount of accrued compensated absences payable for accumulated vacation and sick leave benefits at December 31, 2010.

9. **Deposits and Investments**

**Deposits.** At year-end the carrying amount of the county's deposits, including certificates of deposit, was \$12,544,683. The bank balance was \$12,858,759. Of the bank balance, \$2,400,000 was covered by FDIC insurance and the remaining \$10,458,759 was collateralized by pledged securities held under joint custody receipts issued by a third-party bank in the county's name. The third-party bank holding the pledged securities is independent of the pledged bank. The pledged securities are held under a tri-party custodial agreement signed by all three parties: the county, the pledging bank, and the independent third-party bank holding the pledge securities.

**Investments.** Kansas statutes authorize the county to invest in U.S. Treasury bills and notes, repurchase agreements, and the State Treasurer's investment pool. All investments must be insured, registered, or held by the county or its agent in the County's name. The county's investments are categorized to give an indication of the level of risk assumed by the entity at year-end. Category 1 includes investments that are insured or registered, or which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the dealer bank's department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the dealer bank. Of the three risk categories, the investments classified in Risk Category 1 have the least risk to the municipality. At year-end, the County had no such investments.

10. **TAXES**

The County collects the following taxes from the state:

**Property Taxes** – The determination of assessed valuations and the collection of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations and the County Clerk spreads the annual assessment on the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the county.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the following year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One-half of the property taxes is due December 20, prior to the fiscal year for which they are budgeted, and the second half is due the following May 10.

<u>Description</u>	<u>Amount</u>
Ad Valorem Taxes	\$ 5,765,468
Motor Vehicle Taxes	598,994
Recreational Taxes	7,963
16/20M Vehicle Taxes	54,129
Delinquent Taxes	-
	<u>\$ 6,426,554</u>

*Motor Vehicle Taxes* – Since 1981, most motor vehicles became subject to a special tax paid at the time of registration instead of the traditional property tax. In 1995, the legislature enacted a five-year phase down in the assessment rate on motor vehicles from 30% to 20% of market value.

In 2010, the County received the following from various state taxes:

Sales Taxes	\$ 665,742
Severance Taxes	4,870
Alcohol Tax	23,375
Compensating Use Tax	197,810
Special Highway	452,250
	<u>\$ 1,344,047</u>

The assessed valuation in 2009 was \$93,744,613, which was used to determine the mill levy for 2010. The mill levy was 49.789 for 2010 for the following funds:

General	5.014
Road & Bridge	23.972
Historical	0.018
Fair Premium	0.054
Conservation District	0.300
Employee Benefits	7.935
Election	0.943
Ambulance	0.612
Mental Retardation	0.741
Noxious Weed	1.627
Mental Health	0.539
Sheltered Workshop Bldg	0.009
Abandoned Cemeteries	0.034
Economic Development	0.231
Law Enforcement	7.76
	<u>49.789</u>

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